

# HURUNUI DISTRICT COUNCIL

## POLICY

### RATES POSTPONEMENT



Approved: 15 April 2021

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#### Introduction

The purpose of this policy is to provide rates relief for property owners in cases of extreme hardship.

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#### Criteria

Only the owner of the property, or their authorised agent, may make an application for the postponement of rates, for extreme financial circumstances.

The Council will consider, on a case-by-case basis, all applications received that meet the above criteria. The Council has delegated authority to the Council and/or the Finance, Audit and Risk Committee to approve applications for rates postponement.

Before approving an application, the Council or the Finance, Audit and Risk Committee must be satisfied that the applicant is unlikely to have sufficient funds left over after the payment of rates: for normal health care; proper provision for maintenance of his/her home and chattels at an adequate standard; as well as providing for normal day to day living expenses.

Where the Council decides to postpone rates, the ratepayer must first make acceptable arrangements for payment of future rates. For example, by setting up a system for regular payments.

Any postponed rates will be postponed until:

- The death of the applicant(s); or
- Until the applicant(s) ceases to be the owner of the rating unit; or
- Until the applicant(s) ceases to use the property for his/her residence; or
- Until a date specified by Council.

The Council will charge a postponement fee of 10% on postponed rates with no penalties being applied.

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

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END OF POLICY